



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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STATE TREASURER

Bulletin No. 10 of 2025
Revised November 18, 2025
2026 Property Tax Appeal Procedures

2026 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2026 Assessed Value and/or Tentative Taxable Value 2026 Taxable Status	March 2026*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2026 Industrial, Developmental, Commercial or Utility Personal Class by Petition ¹ July 31, 2026 Residential, Timber-Cutover or Agricultural Class by Petition ²
2026 Poverty Exemptions Under MCL 211.7u	March 2026* OR July or Dec. 2026*	NO REVIEW AUTHORITY NO REVIEW AUTHORITY	NO REVIEW AUTHORITY NO REVIEW AUTHORITY	July 31, 2026 by Petition ³ Within 30 Days of Denial by Petition ⁴
2026 Assessment Classification	March 2026*	NO REVIEW AUTHORITY	June 30, 2026 ⁵	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor or a late filing of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2026*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition ⁶

¹ MCL 205.735a(6)

² MCL 205.735a(6)

³ MCL 205.735a(6).

⁴ MCL 211.53c.

⁵ MCL 211.34(c)(6)

⁶ MCL 211.9m(2)(c); MCL 211.9n(2)(c); MCL 211.9o(2)(a); MCL 211.9p(2)(e)

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
Late filing of Form 632 Personal Property Statement	March 2026*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2026 Industrial, Developmental, Commercial or Utility Personal Class by Petition ⁷

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2025 Qualified Agricultural Exemption for 2026	March 2026*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2026 by Petition ⁸
Denial by Assessor of a New Qualified Agricultural Exemption for 2026	July or Dec. 2026 for 2026 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Board of Review Action by Petition ⁹
Qualified Agricultural Exemption which was NOT on the 2025 and/or 2026 Tax Roll	July or Dec. 2026 for 2025 and/or 2026 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Board of Review Action by Petition ¹⁰

***Contact your city or township for the dates of the Board of Review**

⁷ MCL 205.735a(6)

⁸ MCL 205.735a(6).

⁹ MCL 205.762a(3)

¹⁰ MCL 205.762a(3)